

Preliminary Comments on Financial Reporting Framework  
(UNEP/CBD/COP/12/14/Add)

The followings are preliminary comments. We reserve our rights to change and add comments at later stage.

- ✓ Paragraph 3, L3:
  - Previous Excel format is flexible and preferable on our side, in order for us to conduct Ministerial consultation before submitting the report.
- ✓ Paragraph 5 and Annex 1.1
  - We are against the idea to limit the sources for international resources only to ODA and OOF. We support the categories of sources under the current reporting system (i.e. ODA, Other public funds, Private/Market, Not for profit organizations). We could only provide the data from 2011 to 2019 in future when these data are available.
- ✓ 4. Reporting domestic biodiversity expenditures:
  - Including expenditures that were financed by international sources is fine, however, in order to understand contributions from international and domestic sources, it is necessary to clearly describe breakdown from international sources and domestic sources respectively in a table (ie. Two items such as (1) Domestic expenditures from domestic sources and (2) Domestic expenditures from international sources).
- ✓ 5. Reporting funding needs, gaps, and priorities:
  - It is necessary to have information on “Confidence” level as well as brief description of methodology for estimating needs, gaps and priorities.
  - It order to captivate quantitative data, column (ie, other observations/ comments) is necessary.
- ✓ 6. National Finance plans:
  - It order to captivate quantitative data, column (ie, other observations/ comments) is necessary.
- ✓ 7. Reporting progress in mobilizing resources:
  - Information on Innovative financial mechanism is important therefore, please

add column “Innovative Financial Mechanism”.

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